

GAINES COUNTY APPRAISAL DISTRICT

BOARD POLICY

Original Policy Adopted April 21, 1980

Latest Amendment: January 14, 2009

Revisions or Amendments are made as needed on a monthly Basis

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LAWS GOVERNING APPRAISAL DISTRICTS

Appraisal Districts were established by Section 6.01 of the Property Tax Code and are governed by the laws found in this Code.

POLICIES IN HARMONY WITH STATE LAWS

No item in these regulations or policies shall be operative,
If it is found to be in conflict with any Law of the State of Texas.

Date adopted 4/21/80

CONTROL AND MANAGEMENT

The control and management of the Gaines County Appraisal District shall be administered by seven directors as set out in the Property Tax Code.

ELECTION OF THE DISTRICT BOARD OF DIRECTORS

The Board of Directors for the Gaines County Appraisal District are elected by the member boards that are eligible to participate in the appraisal district and by the method set out in the Property Tax Code (each voting jurisdiction's votes will be calculated by their portion of the total tax levy for all jurisdictions participating).

Date amended 1/1/90

BOARD OF DIRECTORS

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GENERAL DUTIES

The Board of Directors shall provide for an Appraisal District office and establish general policies in keeping with the wishes of the community, the local taxing jurisdictions and the requirements of the law. The Board shall devote its time and efforts chiefly to general policy-making and review the results and delegate routine Administration to the Chief Appraiser .

SPECIFIC RESPONSIBILITIES

1. To select the Chief Appraiser and advise and support him in the discharge of his duties.
2. The Chief Appraisers salary shall be reviewed and set for the ensuing year at the same time the budget is set.
3. To require that the business affairs of the Appraisal District be handled in an efficient way and that an Audit of the districts accounts be made at least one a year by a Certified Accountant and that the report of the audit be made a matter of record, presented to the governing bodies of all the participating jurisdictions and made available to the public.
4. To set employment guidelines.
5. The words "he" "him" and "his used throughout the board policies refer to either Gender

Date amended 2/9/2000

AUTHORITY FOR BOARD OF DIRECTORS

Members of the Board shall have authority only when acting as a board legally in session. The Board shall not be bound in any way by any statement except when such statement or action is in pursuance of specific instructions of the Board.

ORGANIZATION - BOARD OF DIRECTORS

ELECTION OF OFFICERS

At the Board meeting in January of each year the board of directors shall organize by electing one of their members as chairman, one as vice-chairman and Secretary for one year, or until his successor is elected and qualified.

DUTY OF OFFICERS

1. **Chairman**

The chairman shall preside at all meetings, appoint all committees, and perform all other duties prescribed by law, or by the Board.

2. **Vice-Chairman**

The vice-chairman shall perform the duties of the chairman in case of resignation, absence, Or disability of the chairman. The vice-chairman's signature is authorized and officially recognized for either the chairman or secretary.

3. **Secretary**

The secretary shall perform all duties as required by law and such other duties as the Board may request. The secretary shall be responsible for the safekeeping of one copy of the minutes of every meeting. The secretary shall designate the method and place of record keeping.

4. **Clerk**

The chief appraiser is responsible for performing clerical work, record keeping and correspondence as may be required by the Board. These activities may be delegated to other staff members, but the Board holds the chief appraiser responsible for the performance of these duties.

- To act as a legislative body making policies within the law to govern the local appraisal office. Such policies or regulations may be initiated by the chief appraiser, members of the board, members of the participating jurisdictions, or by the general public. Any new policy or regulation or any change in present policies and regulations, shall be submitted to the Board of Directors for consideration and recommendation.
- To keep, or cause to be kept, a complete and accurate record of policies and regulations
- To require and evaluate reports concerning the progress of the appraisal program and the financial status of the appraisal district.
- To confer with the Chief Appraiser on his recommendations for the appraisal district and to approve, revise, or reject such recommendations.
- To assist in presenting to the public the needs and progress of the appraisal district.
- To keep, or cause to be kept, complete, accurate and legal minutes
- To provide or request that the governing bodies of the participating jurisdictions provide, by the exercise of legal powers, the funds necessary to finance the operating of the appraisal district.

Date amended 3/13/90

RESIGNATION FOR BOARD OF DIRECTORS

When a Member of the Board of Directors of the Gaines County

Appraisal District resigns from his/her term they must serve

until new board member is appointed.

The Board of Directors will send a \$50.00 gift of appreciation, to each member that served on the Board, once their term has expired.

Date adopted 7/2/92

Date Amended 1/7/2010

QUORUM

A majority of the Board shall constitute a quorum for the transaction of business.

TRANSACTING BUSINESS

The Board of Directors can transact business that is binding on the appraisal district only when it is in session, has a quorum present, and minutes are kept.

Except in emergencies all business shall be transacted at regular meetings.

Special meetings may be called by the Chairman by notifying all members, stating to them the purpose, time and place of the meeting.

VOTING

Voting shall be done by the show of hands. The Chairman shall have a vote.

The Chief Appraiser and any other employees of the district present are not members of the Board; therefore, they do not have a vote.

Amended 3/13/90

SPECIAL BOARD MEETINGS

Special meetings of the Board of Directors shall be called by the Chairman of the Board when in his opinion it is necessary, or when requested by two members of the Board of Directors.

No business shall be transacted at any special meeting of the board which does not come within the purpose set forth in the call for the meeting.

Date adopted 7/12/83

PUBLIC MEETINGS

All regular meetings of the Board of Directors will open to the public, and the order of business of any regular meeting may be interrupted, at the discretion of the chairman, to give an opportunity for citizens to address the board.

Reasonable time shall be provided during each board meeting for public comment on appraisal district and appraisal review board policies and procedures.

If any member of the public wishes to file a complaint with the Board of Directors concerning the operation of the appraisal office or any other function over which the board has responsibility, he or she may do so. Written correspondence to the chairman of the board outlining the complaint should be delivered to the Chief Appraiser of the district at the appraisal district office. The Chief Appraiser will transmit copies of all such correspondence to members of the board of directors. The issues raised in such complaints or commentary will be discussed by the board at the next scheduled public meeting, and public testimony will be invited. Pursuant to Section 6.04 (g), Texas Tax Code, the Board of Directors shall notify the parties to the complaint concerning its status on a quarterly basis until final disposition on the matter, unless notice would jeopardize an undercover investigation.

The Board of Directors have no responsibility for setting tax rates, appraising property, adjusting appraisals, granting or denying exemptions, or any other matter directly affecting the value of property.

PUBLIC ACCESS POLICIES FOR MEETINGS OF BOARD OF DIRECTORS

Pursuant to Section 6.04 (e), Texas Tax Code, the following policies are adopted to provide public access to the Board of Directors for purposes of testimony at public meetings for Non-English speaking persons or any person who has any physical, mental or development disability.

1. It is the policy of the Board of Directors that every reasonable effort will be made to assist all persons in obtaining access to the board of directors regardless of that person's ability to speak English and regardless of any physical, mental or developmental disability of any person wishing to communicate to the board.

2. If a person who does not speak English expresses a desire to communicate with the board, the board shall seek to obtain a translator from the members of the board, the appraisal staff, or the community at large to assist the person in communicating with the board.

3. If a person with a physical, mental or developmental disability expresses a desire to communicate with the board, the board will seek to obtain the appropriate professional assistance to help the person in communicating with the board.

REQUESTS FROM CITIZENS TO ADDRESS THE BOARD

The board shall welcome the advice and counsel of citizen groups, governing bodies of the local taxing jurisdictions and interested persons in the planning and operation of the appraisal of properties. Constructive criticism and advice is always welcome.

All citizens who wish to address the Board on any subject related to District operations shall make a written request, stating in detail the subject to be presented to the Chief Appraiser at Four (4) days prior to a scheduled Board meeting. Items received 96 hours in advance of the day of the Board meeting can be placed on the agenda and proper notice can be given.

At the option of a majority of the board of directors, the Board reserves the right to limit the time and the number of people who speak on the same subject.

The Board may act on subjects that have been properly posted as a part of the agenda or it may choose to seek additional information and delay a decision on items presented by citizens or groups.

EXECUTIVE SESSION

Executive sessions of the Board of Directors will be permitted to discuss certain kinds of district matters such as Litigation or personnel problems. Board members present at an executive session will treat in a confidential way all statements or opinions voiced by those present and every detail of discussion which takes place at the meeting.

Prepared statements may be released to reporters if the Board thinks it necessary and advisable.

Date adopted 7/12/83

NOTICE OF BOARD MEETINGS

The Chief Appraiser is responsible for giving notice of all Board meetings to comply with Texas State Law.

PREPARATION OF AGENDA FOR BOARD MEETINGS

The Chief Appraiser is responsible for the preparation of the agenda for each Board meeting.

Items for consideration by the Appraisal District Board may be presented to the Chief Appraiser at any time by Board members, by other members of the community, or others with items of such a nature requiring action by the Board.

Items received 96 hours in advance of the day of the meeting will be placed on the agenda.

Items received less than 96 hours prior to the day of the meeting will be held until the next Board meeting unless it is in the form of an emergency.

All requests should be in writing with supporting information on the item to be discussed when at all possible.

MINUTES OF THE DISTRICT BOARD MEETINGS

The official minutes of the Board of Directors shall be kept in the office of the Chief Appraiser, and a copy of the minutes kept by the secretary of the board, in a fireproof safe.

The Board of Directors will hold the Chief Appraiser responsible for the safety and availability of the Board minutes.

PUBLIC INFORMATION ACT

The Board of Directors is required to complete a training course on the Public Information Act, not later than the 90th day after taking the oath of office.

The Chief Appraiser is hereby designated the custodian of all records, documents, writings, letters, memoranda, or other written, typed, copied or developed materials possessed, assembled, or maintained by this appraisal

A list of those persons requesting confidential information will presented to the Board of Directors.

- When the Appraisal District receives a written request for disclosure, the District has 10 business days to respond, according to law. The board, through the Chief Appraiser, must either provide the records for inspection or request an open records decision from the attorney general, unless there has already been a decision that the records are confidential.
- If the district believes a record is confidential, but does not request an open records decision within 10 business days and no prior decision on the issue exists, the records is presumed open after 10 business days.
- All requests for public information are to be forwarded to the Chief Appraiser.
- The request shall be in writing, stating the specific item to be inspected and will become a part of the permanent file.
- The Chief Appraiser shall thereupon make a determination as to whether or not the information requested is public in nature.
- If the Chief Appraiser finds the information to be public in nature, he shall make available such record for inspection. No mechanical, photographic or electronic equipment will be allowed upon district's premises.
- No district records will be taken from districts premises.
- If the information is in active use or otherwise unavailable, the party requesting the information will be notified immediately upon it's becoming available.
- Copies will be provided by the district at a minimal charge.
- If he finds the information not public in nature, he shall so inform the requesting party and shall for no reason release such information.

- Magnetic Media of appraisal records shall be produced by the District. The District shall be responsible for production or securing hard copy reproductions of records and for the distribution of all copies.
- The Attorney General's Office is responsible for developing guidelines for charging for public information records. The Appraisal District will follow the guidelines set forth by the Attorney General's Office for such charges.

Amended 01/16/2009

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BUDGETING FOR OPERATION OF DISTRICT APPRAISAL OFFICE

Before June 15 of each year, The Chief Appraiser submits to the Board of Directors a proposed budget for the upcoming fiscal as stated in the Tax Code.

The Chief Appraiser will submit a proposed budget to each taxing unit before July 15 each year.

The Board of Directors will hold public hearing, subject to the requirements of the Open Meetings Act, to consider the budget.

The Board must approve the Budget before September 15 each year. Once the board adopts the Budget the Chief Appraiser will submit the adopted budget to the taxing units.

Date adopted 7/12/83

FINANCING OF THE APPRAISAL DISTRICT

Financing of the appraisal district shall be pursuant to The State Property Tax Code.

Any additional services other than the appraisal of property shall be by contract.

The Gaines County Appraisal District is contracted by each Taxing Jurisdiction in the County, to perform the Collection and Assessment services.

Date adopted 7/12/83

HOURS OF OPERATION FOR APPRAISAL DISTRICT OFFICE

The Chief Appraiser will see that the Appraisal Office is kept open from the hours of 8:30 A.M. to 5:00 P.M. on Monday thru Friday of each week except for the holidays

approved by the Board of Directors.

Date adopted 4/21/80
Amended 01/14/02

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REAPPRAISAL PLAN

In accordance with Section 6.05(1) of the Code, the board has a written reappraisal plan. The Board will hold a public meeting to consider the plan, No later than September 15 of each even-numbered year.

Once the reappraisal plan is approved the board will distribute copies to all the taxing units and the Comptroller within 60 days of board approval.

Date Adopted 9/13/06

PURCHASE ORDERS/ GOODS AND SERVICES

All purchases except those specifically approved by the Chief Appraiser and the Board of Directors must be done with a purchase order, signed by the person requesting the purchase and by the Chief Appraiser. These purchase orders must have an invoice attached after delivery before any payments can be approved.

Some small items that are frequently purchased will not require a purchase order; but all invoices, signed by the employee receiving the merchandise, must be presented to the bookkeeper and approved by the Chief Appraiser before any payment can be made.

All goods and services that exceed \$50,000, will be put out for bids.

Date adopted 4/21/80

PURCHASE OF OFFICE EQUIPMENT

Office equipment purchased by the District in the amount of \$500.00 or over with a life

expectancy of one year or more will be capitalized. Office equipment purchased by the District in the amount of \$500.00 or less with a life expectancy of less than one year will be expensed.

Date adopted 3/13/90

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DISBURSEMENT OF FUNDS

Dual signatures will be required on all checks written for \$2,500 or more.

Only one signature is required on all checks written for \$2,499 or less, issued by the Gaines County Appraisal District. The Chairman of the Board or Directors, the Secretary of the Board of Directors, Chief Appraiser or the designated employee are the only persons authorized to sign checks.

All checks must have prior Board approval except as provided for in other sections of this policy.

The Board is considered to have given approval on all payroll checks at the time the salary schedules are accepted with the annual budget.

The Board is considered to have given approval on all contracted services at the time the Board approves the contract as long as it is within the bounds of the cost as approved.

The Chief Appraiser or designated employee is authorized to sign checks without prior Board approval in order to preserve a discount for early payment in an emergency situation.

No signatory is authorized to sign a check made out to the signatory.

At each Board meeting the Chief Appraiser is to furnish the Board of Directors with a list and explanation of all checks written and a separate list of any checks to be written. Back up information and invoices shall be available for the Board's inspection. These check lists and bill lists shall be made a permanent part of the Official Board Minutes when they are approved.

Date adopted 9/11/90

TIMELY PRESENTATION OF BILL TO DISTRICT

Bills must be presented to the district within 60 days of date goods were purchased or services rendered. All bills presented after 60 days will not be considered for payment, unless approved by the board.

Amended 3/13/90

DISTRICT TRAVEL POLICY

Any Board of Directors, Appraisal Review Board member, Agricultural Committee member, the Chief Appraiser, Designated Employee for district related travel will be reimbursed by the Gaines County Appraisal district, for the following specific expenses.

1. Transportation
2. Lodging & Meals
3. Registration fees
4. Gasoline and Parking

The District will pay mileage at the annual rate per auditor guidelines.
The District will not pay for alcoholic beverages, entertainment or items not listed above.

Date adopted 3/13/90

CONCEALED WEAPONS POLICY BACKGROUND

Recently, the Texas Legislature enacted the concealed handgun law which allows citizens with a permit to carry concealed weapons. The Attorney General, has opined that any establishment may set the rules for entry onto its premises. Thus, the Gaines County Appraisal District may post signs and request customers to refrain from carrying guns into the Appraisal District. The GCAD believes that carrying concealed weapons into the building creates the potential for serious problems. While we realize that our policy and procedures will not likely deter armed robbers, we do believe that it will help prevent accidents.

PREMISES

For purposes of this policy, the GCAD "premises" includes the building, parking lots and any other contiguous property deemed to be within the control of the GCAD.

SIGNS

The GCAD will have a sign at the entrance, banning the carrying of concealed weapons into the building. (Since many of our customers are Spanish speaking, the signs will either use the universal symbol for "no" or will also be written in Spanish.)

ENFORCEMENT

The Chief Appraiser will be notified immediately should anyone appear on the premises with a gun. The Chief Appraiser will notify the police.

RECORDS RETENTION

As pursuant to Tex. Local Government Code {203.041} The Gaines County Appraisal District filed a Records Control Schedule to the Texas State Library And Archives Commission on March 31, 1994 for approval.

All records will be retained or disposed of as stated in the Gaines County Appraisal District Records Control Schedule.

Date Approved: April 12, 1994

EMPLOYEMENT

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PRINCIPLES GOVERNING SELECTION OF EMPLOYEES

Staffing and Development

As an Equal Employment Opportunity (EEO) Employer, the Appraisal District Office will conduct its staffing activities in accordance with established Federal, State and Local EEO laws and regulations as they affect the Appraisal District.

There will be no discrimination in selection and advancement due to sex, race, color, religious beliefs, national origin, age, sexual orientation, or physical handicap.

Selection

The Chief Appraiser will be appointed by the Board of Directors as set out in Chapter 6, Subchapter A, Section 6.05 of the Property Tax Code and will administer, under the direction of the Board of Directors, all Appraisal District employees, policies, and practices. The selection of new employees, Position and Salary will be the responsibility of the Chief Appraiser. Each employment selection will be in accordance with established procedures; however, the following conditions will apply in all cases:

1. A valid employment application must be on file.
2. Employment Eligibility Verification from the US Department of Justice (Form I-9) must be completed and proper documentation or verification presented to the CFO when requested.
3. In order to comply with auto insurance coverage requirements, a State Department of Public Safety Driver's Record check will be conducted on each employee annually. Employees not meeting the current standards of insurer will not be allowed to drive Appraisal District automobiles until such time that standards are met.
4. A criminal background check will be done on each applicant considered for employment.

Date adopted 7/12/83
Revised:

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Employee Definition

For the purpose of this policy manual, employee is defined as:
Any person employed by the Gaines County Appraisal District who is being paid a wage or salary either by hourly, monthly or yearly.

Executive Level Employee

The employee's primary duty must be management and regularly direct the work of other employees. Have the authority to hire or fire employees and regularly exercise discretionary powers. This employee is exempt from overtime pay.

The Chief Appraiser is the only Executive Level Employee for the Gaines County Appraisal District.

The Chief Appraiser is hired by and directed by the Board of Directors.

Administrative Level Employee

The employee's primary duty must be responsible management. Regularly exercise discretion and independent judgment and perform work under only general supervision. The Administrative level employee is under direct supervision of the Chief Appraiser.

This employee is exempt from overtime pay.

Date Adopted: 01/10/86

Employee Obligation to District

Any employee of the Gaines County Appraisal District that has any in factual knowledge of any irregularity, discrepancy or violations of law shall report such infraction to the

Chief Appraiser, and if the infraction is not cleared up by the Chief Appraiser then that employee must present such evidence to the Board of Directors at its next scheduled meeting.

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Nepotism

No one related to the 3rd degree of affinity or consanguinity to a Board Member, or the Chief Appraiser of the Appraisal District will be hired to perform functions within the office unless that employee was previously employed by the Central Appraisal District prior to the appointment of a Board Member or the employment of the Chief Appraiser. No member of a current employee's family, to the third degree of affinity (relationship by marriage) or consanguinity (close relation or connection) will be hired.

Probationary Period

In order to become a regular employee, each employee must complete a (90) ninety-day probationary period. The probationary period provides a period for supervisors to monitor, evaluate and assist employees in adjustment to service with the Appraisal District in general and to the position in particular. The Chief Appraiser or his/her designee, through implementation of this policy will:

Assign employee to training/probationary status on the initial employment or re-employment date.

Evaluate the job performance of the new employee and advise of satisfactory or unsatisfactory progress and recommend improvement if needed.

The Chief Appraiser or his/her designee may immediately dismiss an employee at any time during the training/probationary period.

Exit Interview

Due to certain insurance regulations and requirements any employee upon termination (voluntary or involuntary) must fill out and sign an exit interview. This form will be provided by the District and must be completed before the employee receives their final check.

STANDARDS OF CONDUCT

The following standards of conduct shall apply to all employees of the Gaines County Appraisal District.

- No employee shall accept or solicit any gift, favor, or service that might reasonably end to influence the employee in the discharge of official duties or that the employee knows or should know is being offered with the intent to influence official position
- No employee shall accept employment or engage in any business or professional activity which employee might reasonably expect would require or induce the disclosure of confidential information acquired by reason of the official position.
- No employee shall accept other employment or compensation which could reasonably be expected to impair the employee's independence of judgment in the performance of official duties.
- No employee shall intentionally or knowingly solicit, accept, or agree to accept any benefit for having exercised the employee's official powers or performed official duties in favor of another.

Working Relationships

It will be the responsibility of employees to perform the duties of their position with courtesy, cooperation, efficiency and economy. When work habits, production, or personal conduct, need improvement or change, supervisors will indicate the deficiencies when they are observed. If any question arises concerning the validity of a supervisor's request, the employee shall complete the task as assigned, then contact the supervisors direct report, unless the health and/or safety of the employee, co-worker or other persons is endangered, or the request is illegal, unethical, or immoral. In those cases the executive branch should be contacted immediately.

If the supervisor and employee are unable to informally resolve their disagreements, a formal complaint procedure may be used.

Verbal abuse, demeaning conversation, derogatory remarks and confrontations between employees, whether work related or not, will not be tolerated in the work place. In the event that an employee has a grievance against another employee, it should be discussed with the supervisor. Counseling with involved parties will take place, and the first occurrence will be documented and placed in the personnel file of the employee. The second occurrence may result in disciplinary action, which may be grounds for dismissal of either or both employees involved

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Outside Employment

All full time employees are discouraged from engaging in other employment, which would interfere with their duties or would represent a conflict of interest.

Political Activity

Appraisal District employees may seek election to any salaried public office provided that a mandatory leave without pay is requested, approved and effective no later than the announcement date of candidacy or the official filing deadline for the office, whichever comes first. Employees who are elected to a salaried public office are required to resign from Appraisal District employment the date they take office.

No employee will circulate petitions or campaign literature concerned with soliciting or receiving any subscription, contributions, or political service from any person on behalf of an elective office or regarding any election where an issue or proposal involves the Appraisal District at large. No campaign materials, (banner, placards, buttons, etc.) will be visible in the office or on District automobiles.

Solicitation

With exception to fundraisers represented by the children of staff members, employees are not permitted to solicit funds for any purpose on the job without approval of the Chief Appraiser.

Dress Code

Employees will maintain a professional appearance at all times. Thorough personal hygiene must be practiced. The dress code will be enforced by management and is applicable to all employees

This dress code is meant to be a minimum standard for the District. Employees shall wear clothing as befits their job assignments. No attire shall be immodest or extreme in any way. Appearance must be neat and professional at all times.

Reporting to work

If an employee is ill, wishes to take vacation, compensatory time, or needs to be off work for any reason, it should be cleared with The Chief Appraiser. Other personnel policies regarding time off should be approved by Chief Appraiser.

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TIME AND ATTENDANCE

Hours of work

The Board of Directors will determine the hours during which the Appraisal District office is open for business. Schedules will be implemented to meet the general public needs and to provide for other specific requirements of the Appraisal District office and of law. Individual employees may be directed to work special hours or shifts as determined by the needs of the District.

The normal office hours are Monday through Friday, 8:30 am to 5:00 pm. Except for the holidays approved by the Board of Directors. The Chief Appraiser or his/her designee may alter the normal office hours under special circumstances (weather, funeral, natural disaster, etc.) for a temporary period.

Attendance

The office opens at 8:30 am and all employees are expected to be ready to work at 8:30 am. Employees whose time record shows habitual tardiness will be brought to the

attention of the supervisor for reprimand, which may include docked pay or dismissal.

Employees will be required to report to work in accordance with work schedules or be officially excused. Any employee who fails to report, leaves without proper authorization or misuses leave may be subject to disciplinary action up to and including immediate dismissal.

Full-time

All salaried personnel and any employee who works 40 hours per week

Date Adopted: 4/21/80

Revised: 01/14/02

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TRAINING AND DEVELOPMENT

In order to meet individual and Appraisal District needs, it is the policy of the Appraisal District to provide training and development opportunities to encourage high quality performance, to prepare employees for new or increased responsibilities, individual growth, promotion and self-fulfillment. This policy will apply to all employees in permanent/regular budgeted positions.

All employees will participate in a "Performance Planning and Review" (PPR) program. All records maintained in connection with the PPR Program will be considered confidential. Access to PPR records will be limited to the employee, his/her immediate supervisor, the Chief Appraiser and any individuals authorized, in writing, by the employee. PPR records will be maintained in the permanent record of each employee.

Use of PPR records will include, but not be limited to, documentation for commendations, merit increases, grievance and discrimination complaints, disciplinary actions, promotion, demotion and termination.

An employee and his/her immediate supervisor will meet annually to develop performance standards and objectives for the employee's position to review progress and develop plans for the employee's future training and development. All regular employees are encouraged to further their professional and vocational development.

The appraisal district will register employees, as determined by the Chief Appraiser, with the Texas Department of Lincenses and Regulations. The Appraisal District will reimburse the cost of tuition, fees and travel expenses incurred by employees who attend professional and vocational development programs approved by the Chief Appraiser. (See Compensation, sub section travel expense reimbursement for details)

Employees are responsible for finding sources of CEU's for re-certification. Many opportunities exist locally and in nearby cities for getting necessary CEU's without re-taking courses. Employees must avail themselves of those opportunities every year rather than waiting until the fifth year and expect the District to fund courses in distant cities or with high prices.

The District will pay one review course for the level III State examination and one review course for the level IV State examination in Appraisal or Assessment. Any other review course and all associated expenses will need the approval of the CFO prior to the course.

PERFORMANCE COUNSELING-DISCIPLINE-COMPLAINTS

Performance Reviews

- evaluation criteria will be job-related
- evaluations will be frank and objective
- evaluation forms will be detailed enough to give the needed feedback to the employee
- evaluations will be given at regular intervals not less than 1 year apart
- measures of performance will be quantifiable as possible
- The evaluation form will have a space provided for the employee's response/self-evaluation and future goals.
- The evaluation will be discussed with employee and the employee will sign the original evaluation
- Signing the evaluation form does not necessarily mean agreement, but rather only receipt of review

Counseling/Discipline

The Gaines County Appraisal District operates under “At Will Employment” which allows the district to terminate employees without prior notification. If immediate termination is not selected the Chief Appraiser reserves the right to the following actions during counseling/discipline situations.

- Probation
- Suspension with or without pay
- Demotion or reassignment
- Final warning

Documentation is very important to Gaines CAD in justifying a personnel warning/action and maintaining accurate records to defend chain of events.

- Oral and written warnings will be issued during counseling and discipline meetings
- The employee will receive a copy of the warning/action, and a copy will be placed into the personnel file
- The district will ask the employee or a witness to sign the warning
- The warning should clearly let the employee know what the next step will be if the action for which they were counseled or disciplined continues

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Grievances & Complaints

- Gaines County CAD will comply with all applicable regulations relating to state and federal laws.
- Employees who feel they have been discriminated against, or who have been asked to perform an illegal act are encouraged to report such incidents to the Chief Appraiser immediately. If the incident involves the Chief Appraiser, the employee should contact the Chairman of the board of directors.
- The Chief Appraiser will be responsible for handling all grievances.
- The Chief Appraiser or Chairman of the Board will maintain adequate systems of communication, investigation, follow-up, and remedial action to ensure protection to anyone involved in a grievance or complaint.

Gaines County CAD will take every complaint and/or grievance seriously. The results of every investigation will be confidential and complaints will be documented before placement in a confidential file.

Dismissal

Any employee who, in the opinion of the Chief Appraiser or the Board of Directors, is not rendering efficient or competent service, or is not following the rules and regulations as outlined in board policy will be subject to review by the Chief Appraiser or their immediate supervisor for the purpose of explaining the deficiencies which exist in his performance and given an opportunity to correct these deficiencies.

The Chief Appraiser or supervisor will make a record of this conference and the matters discussed. The record of this conference will not become a part of the employee's permanent personnel folder unless further action is required.

If the employee has not corrected, or made substantial progress toward correcting his/her deficiencies after a reasonable amount of time, as determined by the Chief Appraiser or Board of Directors, he will be called to a second conference. At this second conference the Chief Appraiser shall take whatever action is necessary at this time. This action may include, but not be limited to the following:

- A. Given another chance to correct any deficiencies with a specified time limit.
- B. Acceptance of employee's resignation, if offered.
- C. Immediate dismissal.

-continued-

Situations sometimes develop rapidly which indicate that an employee should be immediately dismissed. Illustrative of, but not limited to, are examples as follows:

- Conviction of any felony or crime involving moral turpitude
- Drunkenness, possession or use of alcohol or a controlled substance while on duty for the Appraisal District
- Refusal to obey a lawful order of a supervisor.
- A physical or mental incapacity.
- Or, failure to obey those laws of the State of Texas which govern the operation of this office.

Provision of section 1 of this policy notwithstanding, an employee who has acted in such a manner as to make his continued service in effective may be dismissed immediately without prior warning or consultation. However, such as employee shall be given a statement in writing as to the reason for dismissal.

3. Should a dismissal become necessary, the following procedure must be followed:

- A. Actual interview and dismissal shall be done in the presence of a witness.

Date Adopted 7/12/83

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ALCHOL/CONTROLLED SUBSTANCE USAGE/SEXUAL HARASSMENT

General Policy

The use of alcohol or abuse of controlled substances at any time during the working day is strictly prohibited. Instances of alcohol or controlled substance usage during the workday may result in immediate disciplinary action up to and including dismissal. Should the use of illicit drugs or alcoholic beverages on personal time affect job performance in any way, disciplinary action, up to and including dismissal may be taken.

Drug Abuse Policy

Policy and Scope: The purpose of this policy is to develop standards in identifying, correcting, and handling any drug problem that any employee of the District may have.

Definition of Drugs: The term 'drugs' as used in this policy refers to drugs of all types including, but not limited to, illegal drugs, inhalants, alcohol, and overused or misused prescription drugs.

Identification of Drug Problem: Any employee who is suspected of having any drug problem must submit to testing performed by an agency, doctor, or hospital of the District's choice. The cost of the test will be borne by the Appraisal District. Failure to submit for testing at the time and place named by the District will be grounds for immediate termination of employment.

Treatment of Drug Problem: District insurance provides payment for treatment of drug problems as any other illness. That treatment is subject to certain limitations detailed in the hospitalization insurance manual. Time off with pay will be allowed to the extent the employee has accumulated sick leave. Time off without pay will be allowed up to a maximum of 60 (sixty) calendar days. A medical release is required before the employee may return to work. Full termination may result unless the treatment is successful.

Drug Testing: The District may require drug testing of any or all employees at any time. Failure to submit to the testing may result in immediate dismissal.

Sexual Harassment

The Central Appraisal District will not tolerate sexual harassment in any form, namely unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature where:

Submission to the advances is a term or condition of employment;

Submission to or rejection of the advances is used as the basis for making employment decisions relating to pay or promotion;

Such conduct interferes with an individual's work performance or creates an intimidating, hostile, or offensive working environment, or which could reasonably be considered offensive or objectionable in nature.

Any instances considered being sexual harassment must be reported to a member of the Executive Branch (Chief Appraiser or Board of Directors) immediately. The supervisor to whom the incident is reported must investigate and submit a written report to the Chief Appraiser. The District will not discipline employees reporting any activity that they believe in good faith that constitutes a violation of the law. All complaints will be handled in a confidential manner. Complaints against the Chief Appraiser will be made to the Chairman of the Board of Directors and will be investigated in whatever manner the Board chooses.

EMPLOYEE BENEFITS

Page 500 --- WAGE AND SALARY / PAY DAYS / PAID LEAVE
HOLIDAYS

Page 501 --- DISTRICT CHRISTMAS PARTY
VACATION / SICK LEAVE

Page 502 --- WORKERS COMPENSATION LEAVE

Page 503 --- MATERNITY LEAVE / ADMINISTRATIVE LEAVE
COURT LEAVE/ BEREAVEMENT LEAVE
LEAVE WITHOUT AUTHORIZATION

Page 504 --- RETIREMENT / VESTMENT PERIOD
RETIREMENT DATE AND OPTIONS
SOCIAL SECURITY / MEDICARE
INSURANCE COVERAGE

Page 505 --- TRAVEL EXPENSE REIMBURSEMENT

COMPENSATION

Wage and Salary

All regular employees are paid according to the Gaines County Appraisal District pay scale for their job description. The Chief Appraiser prior to the approval of the District's annual operating budget may recommend changes to the plan to the Board of Directors. Changes may include merit or cost of living increases.

Pay Days

The Gaines County Appraisal District will pay all employees every two weeks beginning January 1, each year. Pay day will be the next scheduled working day following the last day of each pay period.

The formula for salary per pay period is Annual salary divided by 26 pay periods. A pay period for hourly paid employees will be ten days at eight hours per day.

Revised: 01/01/94

BENEFITS

Paid Leave

Paid leave is paid at the same rate as hours worked during the basic workweek and paid leave hours are counted as hours worked for establishing the work period and eligibility for earning benefits.

Holidays

The Gaines County Appraisal District will observe ten (10) holidays, If a holiday falls on Saturday, the Friday before will be considered the holiday. If the holiday falls on Sunday, the following Monday will be considered the holiday. In addition, with prior Board approval in each calendar year, one day additional immediately, proceeding or following Christmas day and New Years day MAY be granted as is appropriate to that year's calendar.

The scheduled holidays are:

New Years Day; President's Day; Good Friday; Memorial Day; July 4th; Labor Day; Columbus Day; Veteran's Day; Thanksgiving Day and the Friday following Thanksgiving; Christmas Day. Also, Christmas Eve and New Years Eve depending on the day they fall during each calendar year.

Revised: 02/16/93; 09/10/03; 1/7/2010

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District Christmas Party

The Board of Directors approved the expenditure of \$1,000. per year for GCAD Employee Christmas Party.

Date Adopted: 11/12/96

Vacation

All full-time regular employees will accrue vacation on an annual basis:

<u>Years of Continuous Employment</u>	<u>Vacation Earned</u>
One (1) year	One Week
Two (2) – Ten (10)	Two Weeks
After Ten	Three Weeks
After Twenty	Four Weeks

All vacation time must be scheduled at least thirty days in advance with the Chief Appraiser. There will be times during the year, due to workload, that vacations will not be approved.

Vacation time shall not be cumulative from year to year. There may be special circumstances where vacation time, may be carried over to the following year. Any vacation time carried over must be approved in advance by the Chief Appraiser or the Board of Directors.

Date Adopted: 07/12/83

Revised 06/14/00

Sick Leave

All full-time regular employees earn a maximum of ten (10) days of personal sick leave during any one calendar year. Sick leave may be accumulated from year to year with a maximum of 520 years. Any employee who leaves the District for any reason will NOT be compensated for any accumulated sick leave.

Sick leave may be allowed in case of doctor appointments, personal illness, or physical incapacity of an employee and/or when required to care for a member of the family who is ill or incapacitated. To receive sick leave, an employee will communicate with his/her supervisor before or within 2 (two) hours after the time set for beginning work. Employees who become ill during personal leave may request that personal leave be changed to sick leave.

Any employee showing a history of habitual absence due to personal or immediate family illness or misuses sick leave may be subject to disciplinary action up to and including dismissal.

If you are ill and cannot report to work, you are expected to call the district each morning unless the Chief Appraiser has agreed to other arrangements. Failure to report to work without calling is considered a resignation.

The Gaines County Appraisal District Policy will be to retain employees who are unable to return to work because of illness or injury for a period of sixty (60) working days, employment with the Gaines County Appraisal District is terminated effective the 61st day.

The District will pay the group health insurance premium for 60 days for an illness, which required a leave of absence recommended by a qualified doctor how has evaluated the employees condition.

Any leave time in excess of sick and vacation time will be approved by the board.

Revised: 06/12/97

Workers Compensation Leave

Any accident involving injury to an employee must be reported to the Chief Appraiser or Chief Financial Officer no later than 72 hours after the accident.

Failure to report the accident within 72 hours of incident may result in disciplinary action including termination after due notice and hearing.

Staff will be required to use personal time during worker compensation claims.

The Appraisal District will provide a return to work program for injured workers (subject to medical and rehabilitation orders)

The Appraisal District will undertake to provide suitable duties that are consistent with medical advice and that are meaningful, productive and appropriate for the injured worker's physical and psychological condition depending on the individual circumstances of the injured worker. The Appraisal District's suitable duties may be:

- The same job with different hours or modified duties
- A different job
- Full time or part time

If disagreements about the return to work program or suitable duties arise, the Appraisal District will work with the injured worker and the treating physician to resolve the disagreement.

Maternity Leave

A regular employee who becomes pregnant will be granted maternity leave without pay for a reasonable time prior to the expected date of delivery and for a reasonable time following delivery as determined by the employee and the employee's physician, up to a maximum of 6 (six) weeks. This leave is in addition to any accrued sick or personal leave. The Appraisal District will provide the employee a position upon receipt of "Release to Return to Work" from the employee's physician.

Administrative Leave

Supervisors may grant an employee administrative leave for a purpose approved by the Chief Appraiser. Examples of administrative leave include, but are not limited to, work hours lost on the day of an on-the-job injury, power failure, bomb threat, to vote in elections, or bad weather. Time charged to administrative leave will be shown as regular time worked.

In case of bad weather, the Appraisal District will follow the Gaines County schedule. An employee should listen to local news and radio for information on the County closing or opening later. Any employee already scheduled for personal leave or sick leave will be charged as such and not as administrative leave.

Court Leave

Court leave will be granted to all employees for appearing as a juror, witness or other official participant in the proceedings of a legally recognized court or other body having the power of subpoena, if an employee is not a party to the proceedings. This leave will not be charged against sick or personal leave.

Bereavement Leave

All regular and probationary employees may be granted bereavement leave for a period not to exceed 3 (three) consecutive workdays in case of a death in his/her immediate family. Immediate family is defined for these policies as spouse, mother, father, sister, brother, sister-in-law, brother-in-law, children, grandchildren, grandparents, mother-in-law, and father-in-law. Bereavement leave is for the purpose of attending funerals, making arrangements or otherwise attending the affairs of the deceased. Additional time off, if approved, must be taken as personal or unpaid leave.

Leave without Authorization

Employees who are absent prior to receiving approval to take leave, or who are absent without contacting their supervisor regarding the absence will be considered absent without authorization, and may be subject to disciplinary action up to and including immediate dismissal.

Retirement

The Gaines County Appraisal District participate in the Texas County & District Retirement System. The Employees provide 7% of salary and the District matches it 150%.

Date Adopted: 09/13/08

Retirement Vestment Period

2 Years – 25% Vested; 3 Years – 50% Vested;

4 Years – 75% Vested; 5 Years – 100% Vested

Retirement Date and Options

All conditions of retirement will be determined by the contract in force, between the Appraisal District and the TCDRS Retirement Program.

Social Security

The Gaines County Appraisal District does participate in Social Security. Social Security payments will be withheld from each employee's paycheck.

Medicare

Employees hired after 1986 are required by law to participate in Medicare Insurance. Medicare payments will be withheld from each participating Employee's paycheck.

Insurance Coverage

The Appraisal District will offer group insurance coverage to all regular employees. The type of coverage will include medical, dental, long-term disability and life insurance. Optional dependent coverage will be made available. The Appraisal District contribution for employee coverage will be paid according to budgetary guidelines.

Travel Expense Reimbursement

The District will pay the cost of authorized travel required by the Appraisal District. Employees will be reimbursed are providing receipts of expenditures. Permissible expenses include meals, lodging, registration fees, gasoline and parking. If employee's personal vehicle is used, District will pay mileage at the annual rate per auditor guidelines. No alcoholic beverages will be reimbursed to the employee.

Revised: 03/13/90

JOB DESCRIPTIONS **AND QUALIFICATIONS**

Page 600 --- CHIEF APPRAISER

Page 601 --- CHIEF FINANCIAL OFFICER / ADMIN ASST

Page 602 --- BOOKEEPER

Page 603 --- COLLECTION CLERK / CUSTOMER SERVICE

Page 604 --- RESIDENTIAL APPRAISER

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Page 607 --- BUSINESS PERSONAL PROPERTY APPRAISER

Page 608 --- ARB COORDINATOR

Page 609 --- ABSTRATOR – DEED CLERK

Page 610 --- APPRAISAL DATA CLERK

Page 611 --- MINERALS ASSOCIATE

Page 612 --- SYSTEMS ADMINISTRATOR

JOB DESCRIPTIONS

The Gaines County Appraisal District uses job descriptions for staffing, wage and salary administration, and training.

Job descriptions communicate job responsibilities; however, job descriptions are not fixed. They are guidelines only and can change over time.

An employee, from time to time, may be asked to perform duties and handle responsibilities that are not in his or her job description. If, over an extended period, these responsibilities remain a significant part of an employee's duties, the Chief Appraiser or his designee will change the job description, to accommodate these added responsibilities.

CHIEF APPRAISER

DUTIES AND RESPONSIBILITIES

The Chief Appraiser is responsible for the employment, transfers, and termination of all District personnel, and administration of all personnel policies, health insurance, and retirement plan. He or she is responsible for the execution of all contracts, such as industrial appraising, bank depository, legal counsel, etc. The Chief Appraiser is responsible for the preparation of the Appraisal District Budget, presentation to the Board of Directors for adoption, and notification to the taxing entities of their allocation. The Chief Appraiser is responsible for the development and maintenance of valuations for all properties, compiling information into a records management system, and preparing an appraisal roll. The Chief Appraiser prepares all records and agendas for the Appraisal Review Board, monitors all protest hearings to defend Appraisal District values, makes changes as required by the Appraisal Review Board, and certifies the approved appraisal roll to the taxing entities. He or she must work with legal counsel in all appeals regarding decisions on protest hearings by the Appraisal Review Board. The Chief Appraiser administers all tax exemptions, oversees renditions, and notifies property owners of increases in property values. He or she prepares all records and agendas for the Board of Directors and carries out all orders of the Board. He or she oversees all computer and mapping operations. The Chief Appraiser establishes a close working relationship with the State Comptroller's Office. The CEO is responsible for the preparation of a biennium reappraisal plan and annual appraisal report.

The Chief Appraiser must perform all duties of an elected or appointed tax collector for all tax units contracting with the Central Appraisal District for collections, including the calculation of effective tax rates, supervising the preparation of tax rolls, billing of all taxpayers, collection of ad valorem taxes, issuance of tax certificates, preparation of bankruptcy claims, and all matters relating to the collection of delinquent tax. He or she shall develop a plan for daily distribution of current taxes collected and monthly accounting for all funds. The Chief Appraiser shall prepare or have prepared a monthly and annual report and submit these reports to outside auditors for an annual audit.

TRAINING AND EXPERIENCE

Chief Appraiser must be proficient in the appraisal process and have management experience. An understanding of computer operations in the automation of appraisal is required. Knowledge of the principles, laws, and guidelines applying to the valuation of property for ad valorem taxes and knowledge of the Texas Property Tax Code is required. He or she must be able to establish and maintain effective relationships with

the officials of the various governmental entities the Appraisal District serves, taxpayers, and the general public. The Chief Appraiser must have experience in public relations.

Any combination of education and experience equivalent to graduation from college, supplemented by courses in property appraisal and real estate, and five years of increasingly responsible supervisory experience in property appraisal work is required. He or she must be certified as a Registered Professional Appraiser (RPA) and a Registered Tax Assessor/Collector (RTA) by the Texas Department of Lincenses and Regulations, or be involved in the process of becoming certified.

SUPERVISION

The Chief Appraiser is given guidelines and policies by the Board of Directors but has no direct supervision.

He or she is responsible for directly supervising the Chief Financial Officer, and the Appraisers. He or she has indirect supervision of all employees.

CHIEF FINANCIAL OFFICER

DUTIES AND RESPONSIBILITIES

The Chief Financial Officer establishes, maintains, and coordinates the accounting and financial systems of the District; assists in the direction of fiscal planning, internal control, and auditing functions; assists the Chief Appraiser in development of the preliminary and final budgets; establishes and maintains accounts for proper budgetary control; supervises and performs bank reconciliation; supervises and performs the preparation of reports concerned with the status of the District and with special financial matters and directs the investments of District funds. The Chief Financial Officer is responsible for the maintenance and keeping of records, checking and processing a variety of documents, compiling statistical reports, preparing acknowledgments and replies to correspondence and preparing monthly financial reports for the Board of Directors. The Chief Financial Officer gives out information concerning departmental functions and procedures; computes and collects entity allocations; coordinates the group insurance program; maintains employee retirement program; prepares all payroll and associated reports; supervises all phases of collection process.

TRAINING AND EXPERIENCE

A college degree in Accounting is preferred but not required. Five years of accounting experience is desirable. He or she must be Registered Tax Assessor/Collector (RTA) by the Texas Department of Lincenses and Regulations, or be involved in the process of becoming certified.

SUPERVISION

The Chief Financial Officer works under the direct supervision of the Chief Appraiser. He or she is responsible for directly supervising the Collection activities. He/she will directly supervise the Bookkeeper, collection clerks, and directs proper procedures for recording and distributing taxes received. He/she is responsible for development and maintenance of procedures for collection of delinquent taxes as they pertain to the contracted law firm.

BOOKKEEPER

DUTIES AND RESPONSIBILITIES

The bookkeeper performs all data entry functions to the General Ledger; maintains the cash receipts and cash disbursement journals; prepares distribution checks to the entities; prepares checks for refunds and in payment of bills; prepares bank reconciliations; posts accounts payable, partial payments, current and delinquent tax receivables; prepares statements for collection commission to tax units; processes supplements and adjustments to the tax roll. keep bankruptcy files, enter bankruptcy information into records and post bankruptcy payments. The bookkeeper will prepare a reconciliation of the general ledger and collection reports on a monthly basis; process all mortgage payments, and VIT payments. Relieve the collection clerks when they are away from their workstations, assist with telephone inquiries, and relieve in the Chief Financial Officer's office in his/her absence and perform any other duties assigned by the Chief Financial Officer. The bookkeeper will assist the Customer Service/ARB coordinator with Appraisal Review Board tasks. The bookkeeper will assist customers as needed.

TRAINING AND EXPERIENCE

Graduation from high school, supplemented by either business school or college work in the field of accounting. Some actual accounting experience is desirable. The bookkeeper must have the ability to deal with taxpayers in a courteous manner.

SUPERVISION

The bookkeeper works under the direct supervision of the Chief Financial Officer.

COLLECTION CLERKS/ CUSTOMER SERVICE

DUTIES AND RESPONSIBILITIES

The Collection Clerk is responsible for the collection of current and delinquent taxes and balancing the day's receipts each day.

The clerk will take partial payments and set up payment contracts, enter cause numbers and litigation information on customer tax records; enter and scan all real property returned mail, address changes, and tax certificates.

Other duties include acceptance of exemption applications and renditions, providing public information in person and by telephone on all phases of ad valorem taxation. The clerk will assist the public by phone and walk-in visits pertaining to public information inquiries. Ability to work with the general public in all situations.

Duties may require helping other departments meet critical goals or deadlines that will benefit the entire appraisal district and demonstrate individual contribution to teamwork. Additional duties will include filing, mail handling and any other task assigned by the Chief Financial Officer.

These duties require the operation of a computer, printers, scanners and calculator. The Customer Service must greet and assist each taxpayer in a pleasant manner.

TRAINING AND RESPONSIBILITIES

A Collection Clerk must be a high school graduate. Data entry experience is desirable

SUPERVISION

The Collection Clerk answers directly to the Chief Appraiser, Chief Financial Officer. He/she also receives training and technical support from the Bookkeeper, Collection Department Head. The position of collection clerk requires no supervisory responsibility.

RESIDENTIAL APPRAISER

DUTIES AND RESPONSIBILITIES

The Residential Appraiser performs and supervises at an advanced level of professional appraisal of real and personal property. He or she performs specialized appraising of commercial, residential or personal property value. Coordinates the efforts of the appraisal staff in response to lawsuits and arbitration, and issues summaries of active litigation to the Chief Appraiser for final approval. He or she resolves difficult technical and specialized problems and will appear before the Appraisal Review Board to explain and justify assigned property values, methodology and compliance with information requests made by the Board. He or she, in direct correlation with the CEO, organizes and responds to requests issued by the State of Texas Comptroller's Office, performing statistical analysis of annual reports and verification of confidence interval ratio.

TRAINING AND EXPERIENCE

The Appraiser must have thorough knowledge of principles and practices of real and personal property appraisals; thorough knowledge of modern principles, practices, and methods used in mass appraisal work; must be knowledgeable of basic accounting principles and statistics; must have proven ability to analyze factors that influence the value of real property. He or she must be able to organize, assign and coordinate the work of others; must have ability to supervise individuals and groups of personnel; must be able to prepare management records and reports and be able to deal tactfully with the public and coworkers.

An Residential Appraiser must have five years of experience in appraising real and personal property. He or she must be at least a candidate for Registered Texas Assessor/Collector and be eligible for Registered Professional Appraiser's designation with the Texas Department of Lincenses and Regulations. A college degree is highly desirable and in a related field may be substituted for two years experience.

SUPERVISION

The Residential Appraiser works under direct supervision of the Chief Appraiser.

He or she is responsible for directly supervising the data entry within that department.

COMMERCIAL APPRAISER

DUTIES AND RESPONSIBILITIES

The Commercial Appraiser prepares and presents annual reappraisal plans to the Chief Appraiser, coordinates the implementation of the plan and appraisal of all commercial property in the District. He or she calls on business establishments, gathers sale and cost data, builds appraisal schedules, analyzes appraisal results, manages the commercial permit file, and finalizes the entry of new improvements. He or she defends property values at Appraisal Review Board hearings and assists direct reports throughout the complete hearing process.

The Commercial Appraiser is responsible for gathering information on values for all types of commercial property and updates the commercial property cost schedules. He or she assigns categories of commercial property to commercial appraisers and assists them with difficult appraisal issues. The commercial Appraisal Coordinator approves, and/or reviews, commercial appraisals for consistency and equality with similar commercial properties. The coordinator is responsible for gathering and distributing sales information to appraisers for monthly sales inspection. Each year the coordinator performs ratio analysis on all commercial properties prior to distribution of noticed values to ensure estimates are within the comptroller's confidence interval test.

The Commercial Appraiser is responsible for field appraisal of all assigned commercial property. He or she calls upon business establishments in territory assigned; gathers data that reflects current property characteristics, analyzes data and compares the information to market trends. Estimates property values and defends values to taxpayers and Appraisal Review Board.

Commercial appraisers shall be knowledgeable of mass appraisal concepts and understand the different approaches to value. Appraiser initiates all site inspections by making contact with the property owner, presenting identification, informing the property owner of information needed, and gathering the information after receiving permission from the property owner. Duties may require helping other departments meet critical goals or deadlines that will benefit the entire appraisal district and demonstrate individual contribution to teamwork.

TRAINING AND EXPERIENCE

The Commercial Appraiser must have thorough knowledge of principles and practices of real property appraisal; thorough knowledge of modern principles, practices, methods and approaches to value used in mass appraisal work and must have proven ability to analyze factors, which influence the value of real property.

The Commercial Appraiser must be a high school graduate and have at least three years experience in real property appraisal. He or she must be able to quickly and accurately make mathematical computations and deliberately and tactfully communicate with taxpayers.

RPA designation or the ability to obtain a designation as soon as possible is required. Appraiser must have knowledge of human relations, strong communication skills, and an understanding disposition with the ability to calm taxpayers when engaged in confrontational situations. Appraiser must have a valid Texas Driver's License and a driving record acceptable to The Appraisal District requirements.

SUPERVISION

The Commercial Appraiser answers directly to the Chief Appraiser.

The Commercial Appraiser directly supervises all commercial data entry.

LAND/AGRICULTURE APPRAISER

DUTIES AND RESPONSIBILITIES

The Land/Ag Appraiser coordinates the appraisal of all Land in the District and works with other departments to understand the relationship of land value to total improved value. He or she calls on business establishments, gathers sale and cost data, builds appraisal schedules, and analyzes appraisal results. He or she defends property values at Appraisal Review Board hearings.

The Land/Ag Appraiser is responsible for gathering information on value for all types of land and responsible for developing a land appraisal manual. All land appraisals shall be approved, and/or reviewed, by the chief appraiser for consistency and equality of appraised value. He or she is responsible for determining the change in use of agricultural land and calculating a rollback tax based on previous 5 year history of land use and delivery of rollback tax to property owner. He or she is responsible for the mailing of cash lease surveys and estimating productivity value based on a five-year average of returned surveys and information received from the local Farm Services Agency office (FSA). Final recommendations of agriculture productivity values will be approved by, the Agriculture Advisory Board. Appraiser initiates all site inspections by making contact with the property owner, presenting identification, informing the property owner of information needed, and gathering the information after receiving permission from the property owner. Duties may require helping other departments meet critical goals or deadlines that will benefit the entire appraisal district and demonstrate individual contribution to teamwork.

Agricultural Land Values

Land/Ag Appraiser is responsible for all rural land classification according to soil type and use. Similar soil types are classified together according to production and those soil types are combined according to the Soil Conservation District staff of USDA. The use of the property (pasture or tillable) is determined through aerial photography and field inspection of the entire county.

Annually, questionnaires are mailed to all acreage landowners requesting information about the cash lease of their land as well as production information and hunting revenue. When the questionnaires are returned, they are analyzed according to soil types and the composite information is merged together to produce typical cash lease payments for each class.

After each class has been assigned a typical lease, expenses attributable to the landowner are subtracted from that cash lease to yield a typical net-to-land of each soil classification of land. Then the net income for each class of land is divided by the capitalization rate dictated by the State legislature (Section 23.53 PTC) to render an agricultural value per acre. Those calculations are retained for use in the next year, as they become a part of the five-year average in the year following data collection. The previous five years of agricultural values are averaged per State law (Section 23.41 a) to develop the final agricultural value per acre for each class of rural land.

TRAINING AND EXPERIENCE

The Land/Ag Appraiser must have thorough knowledge of principles and practices of land appraisal; thorough knowledge of modern principles, practices, methods and approaches to value used in mass appraisal work and must have proven ability to analyze factors, which influence the value of land as though vacant and improved.

The Land/Ag Appraiser must be a high school graduate and have at least three years experience in land appraisal. A college degree is desirable with field of specialty in business. He or she must be able to quickly and accurately make mathematical computations and deliberately and tactfully communicate with taxpayers.

RPA designation or the ability to obtain a designation as soon as possible is required. Appraiser must have knowledge of human relations, strong communication skills, and a understanding disposition with the ability to calm taxpayers when engaged in confrontational situations. Appraiser must have a valid Texas Driver's License and a driving record acceptable to The Appraisal District requirements.

SUPERVISION

The Land/Agriculture Appraiser answers directly to the Chief Appraiser.

The Land/Agriculture Appraiser supervise all Land/Ad data entry.

BUSINESS PERSONAL PROPERTY APPRAISER

DUTIES AND RESPONSIBILITIES

The Business Personal Property Appraiser coordinates the appraisal of all Personal Property in the District. He or she calls on business establishments, gathers sale and cost data, builds appraisal schedules, and analyzes appraisal results. He or she defends property values at Appraisal Review Board hearings.

The Business Personal Property Appraiser is responsible for gathering information on value for all types of personal property and responsible for developing a personal property appraisal manual.

The Business Personal Property Appraiser is responsible for inspecting properties including real and personal property to determine size, quantities, and quality of properties inspected. The Personal Property Appraiser may measure structures and record those measurements, count, describe, and record rooms in improvements, and describe and record amenities of the property. The Business Personal Property appraiser will inspect personal property, gather listings of assets, talk to taxpayers at their property, and offer explanations of tax procedures. The Business Personal Property Appraiser will enter data into the computer system, talk to taxpayers, and do various other functions related to the analysis and appraisal of personal property. He or she defends property values at Appraisal Review Board hearings. Appraiser initiates all site inspections by making contact with the property owner, presenting identification, informing the property owner of information needed, and gathering the information after receiving permission from the property owner. If property owner and/or their representative cannot be contacted, contact information is given to a related party or hung on the property owner's door explaining the reason for the appraisers visit. Duties may require helping other departments meet critical goals or deadlines that will benefit the entire appraisal district and demonstrate individual contribution to teamwork.

TRAINING AND EXPERIENCE

The Business Personal Property Appraiser must have thorough knowledge of principles and practices of personal property appraisal; thorough knowledge of modern principles, practices, methods and approaches to value used in mass appraisal work and must have proven ability to analyze factors, which influence the value of personal property.

High School graduation or its equivalent is required. Experience in the tax field is desirable. Must be able to walk and carry light loads. (Less than 20 pounds) Appraiser must have knowledge of human relations, strong communication skills, and a understanding disposition with the ability to calm taxpayers when engaged in confrontational situations.

Appraiser must be a Registered Professional Appraiser (RPA) as designated by the Texas Department of Lincenses and Regulations or in the process of obtaining the designation. Appraiser must have a valid Texas Driver's License and a driving record acceptable to The Appraisal District requirements.

SUPERVISION

The Personal Property Appraiser will report directly to the Chief Appraiser
The Personal Property Appraiser supervises all Personal Property data entry.

ARB COORDINATOR

DUTIES AND RESPONSIBILITIES

The ARB Coordinator plans, directs, and supervises in the operation of record keeping. He or she maintains accurate and complete records; coordinates work and determines best methods of performing duties. The ARB Coordinator works closely with appraisers, and performs other duties and functions as assigned by the Chief Appraiser. He or she will develop plans for the assembly and storage of all reports, files, and records necessary to meet State law and open records retrieval.

The ARB Coordinator shall coordinate all Appraisal Review Board activities including scheduling all hearings, posting notices of hearings, handle all paperwork of the Appraisal Review Board, record minutes of meetings, and maintain all files of the Appraisal Review Board and its proceedings. Duties may require helping other departments meet critical goals or deadlines that will benefit the entire appraisal district and demonstrate individual contribution to teamwork.

TRAINING AND EXPERIENCE

The ARB Coordinator must be a high school graduate with at least five years experience in tax appraisal or collections. A college degree in a related field may be substituted for three years experience.

SUPERVISION

The Chief Appraiser directly supervises the ARB Coordinator. He/she is supervised by the Secretary of the Appraisal Review Board in relation to Appraisal Review Board activities.

The ARB Coordinator provides guidance to the Customer Service and Collection Clerks in relation to exemptions, address changes, and Appraisal Review Board tasks.

ABTRACTOR DEED CLERK

DUTIES AND RESPONSIBILITIES

Abstractor/Deed Clerks are responsible for ownership changes and maintenance of all ownership boundaries as instructed by filed metes and bounds instruments for current and new accounts. Current ownership boundaries and new ownership boundaries will be entered on computer-generated mapping system for the Appraisal District. When necessary, research of specific deed metes and bounds will be performed to insure accuracy of appraisal district information. The data shall be gathered from existing deed records filed at the different county courthouses which the appraisal district performs appraisal work. The Abstractor/Deed Clerk shall assist the public by phone and walk-in visits pertaining to public information inquiries and work with the general public in all situations which involve ownership discrepancies, presenting information with a clear and pleasant delivery. Abstractor/Deed Clerk will assist Customer Service. Duties may require helping other departments meet critical goals or deadlines that will benefit the entire appraisal district and demonstrate individual contribution to teamwork.

TRAINING AND EXPERIENCE

High School graduate or its equivalent is required. Experience in the tax field and ownership transfer is desirable and will be required before independent work schedule is granted. Abstractor/Deed Clerk must have knowledge of human relations, strong communication skills, and a understanding disposition with the ability to calm taxpayers when engaged in confrontational situations. Abstractor/Deed Clerk must have a valid Texas Driver's License and a driving record acceptable to The Appraisal District requirements.

SUPERVISION

The Abstractor/Deed Clerk reports directly to the Chief Appraiser and other Department Appraisers.

APPRAISAL DATA CLERK

DUTIES AND RESPONSIBILITIES

Appraisal Clerks are responsible for all data entry and changes made by the residential, land, commercial and personal property appraisers. The appraisal clerk assists appraiser with sales information, which includes sending and receiving sales letters, making calls and gathering all information that pertains to sales information. The Appraisal Clerk creates files and sets up new business accounts for the personal property appraiser. When necessary, research of specific deed metes and bounds will be performed to insure accuracy of appraisal district information. The data shall be gathered from existing deed records filed at the different county courthouses which the appraisal district performs appraisal work. The Appraisal Clerk shall assist the public by phone and walk-in visits pertaining to public information inquiries and work with the general public in all situations which involve ownership discrepancies, presenting information with a clear and pleasant delivery. The Appraisal Clerk will assist with customer service. Duties may require helping other departments meet critical goals or deadlines that will benefit the entire appraisal district and demonstrate individual contribution to teamwork.

TRAINING AND EXPERIENCE

High School graduate or its equivalent is required. Experience in the tax field and ownership transfer is desirable and will be required before independent work schedule is granted. Appraisal Clerk must have knowledge of human relations, strong communication skills, and a understanding disposition with the ability to calm taxpayers when engaged in confrontational situations. Appraisal Clerk must have a valid Texas Driver's License and a driving record acceptable to the Appraisal District requirements.

SUPERVISION

The Appraisal Clerk reports directly to the Chief Appraiser and other Department Appraisers.

MINERALS ASSOCIATE

DUTIES AND RESPONSIBILITIES

The Minerals Associate gathers data including division orders and names of all types of owners and addresses for the production of the mineral appraisal roll and tax roll. The Associate is responsible for keeping a balance within the division of interest and keeping ownership accurate. He or she coordinates the mailing of appraisal and tax notices of minerals and works with owners and tax representatives in problem solving. The Minerals Associate advises staff in ownership of minerals on delinquent tax roll and assists in collecting delinquent tax. Duties may require helping other departments meet critical goals or deadlines that will benefit the entire appraisal district and demonstrate individual contribution to teamwork.

TRAINING AND EXPERIENCE

The position requires graduation from High School, and computer experience is desirable. A general knowledge of math using fractions is very important. Experience in an oil related business is also desirable. They must have knowledge of human relations, strong communication skills, and a understanding disposition with the ability to calm taxpayers when engaged in confrontational situations.

SUPERVISION

The Mineral Associate reports directly to the Chief Appraiser.

SYSTEM ADMINISTRATOR

DUTIES AND RESPONSIBILITIES

The System Administrator is responsible for day-to-day operation of computer software and hardware owned or leased by the Appraisal District. He/she shall be thoroughly familiar with all software products used by the District, train, and assist staff in the use of the pacs system and related software. He/she shall coordinate with the Chief Appraiser, all ordering of equipment and software needed for District operations ensuring that the equipment and software is correctly installed. He or she is responsible for complete Backup data of all software and retention of backup tapes in a secure location. Duties may require helping other departments meet critical goals or deadlines that will benefit the entire appraisal district and demonstrate individual contribution to teamwork.

TRAINING AND EXPERIENCE

The System Administrator must be a high school graduate, must have programming training in college, university, or trade school, and be well versed in computer language used by the District. He/she shall have two years of experience in computer applications similar to those used by the District.

SUPERVISION

The System Administrator reports directly to the Chief Appraiser.

INVESTMENTS AND COLLECTIONS

Page 700 --- INVESTMENT POLICY

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DEPOSIT POLICY
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INSTALLMENT CONTRACTS
TAX CERTIFICATE FEES

**GAINES COUNTY APPRAISAL DISTRICT
INVESTMENT POLICY
OPERATING FUND**

PURPOSE - The purpose of this policy is to insure the safety of and limit market risks of funds in the care of Gaines County Appraisal District, which are designated for the operation of the District. This policy shall become effective upon its approval by a majority of the Board of Directors of Gaines County Appraisal District and shall be in effect until acted upon by that Board. This policy shall be reviewed at least annually by the Board of Directors and modified or approved in its then current form by action of the Board.

INVESTMENT AUTHORITY - Authority to purchase approved investments under this policy shall rest with the Chief Appraiser or, with the GCAD Chief Financial Officer in his/her absence, with the Chairman of the Board of Directors. This authority shall not be delegated to any other individual without prior revision of this policy.

TERM OF INVESTMENTS - Maximum term of any investment further approved under the provisions of this policy will be limited to one year from the state of the investment. Longer term investments are deemed inappropriate due to the nature of this Fund and its purpose under the law. Further, the stated final maturity of any investment purchased by this Fund should not be later than the fiscal year end of the Fund's current accounting period. Determining the maturities of investments within these parameters shall be the function of the Chief Appraiser.

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Investment Policy

ACCEPTABLE INVESTMENTS - Acceptable investments for this Fund shall be limited to fully secured, either by federal Deposit Insurance Corporation insurance or by acceptable pledged securities- Certificates of Deposit or Obligations of the United States Treasury. Treasure instruments are to be limited to U.S. Treasury Bonds, Bills or Notes without prior transaction approval by the Board of Directors.

NOTIFICATION - Any securities dealer, who proposes to transact business with the District, shall first acknowledge, in writing, receipt of a copy of this policy transaction is to be consummated without this acknowledgement.

Adopted: 9/12/2001

Amended: January 14, 2009

DISCOUNTS FOR EARLY PAYMENT OF TAXES

DISCOUNTS ALLOWED

As provided for in sec. 31.05 of the Property Tax Code and by action of the governing bodies of the participating jurisdictions, a person is entitled to a discount from the amount of tax due if he pays the tax before January.

The amount of discount is:

- (1) Three percent (3%) if the tax is paid in October
- (2) Two percent (2%) if the tax is paid in November
- (3) One percent (1%) if the tax is paid in December

ERROR IN AMOUNT OF DISCOUNT TAKEN

The amount of tax collected must be the exact amount of the tax less any allowable discounts.

Over payment of a discount When a person does not take the discount allowed, that money must be handled as follows:

The exact amount due is to be posted to the tax roll and deposited in the collection account of the Gaines County Appraisal District

OVERPAYMENT - \$.01 to \$50.00 is to be recorded by receipt number and deposited to the general operating account of the Gaines County Appraisal district \$50.00 and over is to be recorded by receipt number and deposited into the collection account of the Gaines County Appraisal District and refunded to the taxpayer by district check. Any Overpayment of less than \$50.00 will be refunded to the taxpayer upon request.

UNDERPAYMENT - is to be returned to the taxpayer for the correct amount when the amount of underpayment will pay the expense of collection. This cost has been determined to be \$1.00. Any underpayment of less than \$1.00 is to be taken from the overpayment fund and the tax paid must be the exact amount due. Any underpayment of \$1.00 or more is to be returned to the taxpayer for the correct amount, or taken as a partial payment.

COLLECTION PAYMENTS

The date of acceptance of payment and the date receipt is marked paid must be the same

DEPOSIT POLICY

1. The Collection of the District should be deposited daily. If the deposit can not be Made by 3:00 p.m., then the next working day should be used.
2. The Bookkeeper should see that the daily deposit ties to the daily cash report.
3. Each check as received (whether by mail or over the counter) should be restrictively endorsed at the time.
4. A surprise cash count on hand should be some periodically at the bookkeepers Discretion.

DISBURSEMENTS POLICY

During the heavy collection period (October & January) the disbursements should be made on a bi-monthly basis or see Section D-7 of the collection agreement. All other times the disbursements should be made on a monthly basis.

The tax rolls should be reconciled monthly and tied back to the daily cash report and distribution checks. Any difference should be corrected and proper settlement should be made with the jurisdictions.

GUIDELINES FOR PAYMENT OF DELINQUENT TAXES
INSTALLMENT CONTRACT

The following are guidelines for installment payment of delinquent taxes:

- All contracts are to be made in accordance with the provisions of V. T. C. A., Tax Code Section 33.02
- The length of contract shall be no longer than twelve (12) months.
- The minimum payment per month shall be \$50.00, unless income of the Applicant does not allow for said amount.
- Contracts are to be signed by property owner.
- Applicants may appeal to the Board of Directors of Gaines County Appraisal District, a decision made by the Chief Appraiser in regards to such contracts.

Date adopted 7/11/89

TAX CERTIFICATE FEE

The State Property Tax Code Section 31.03 states that at the request of any person, a collector for a taxing unit shall issue a certificate showing the amount of delinquent taxes, penalties, and interest due the unit on a property according to the unit's current tax records. If the collector collects taxes for more than one taxing unit, the certificate must show the amount of delinquent taxes, penalties, and interest due on the property to each taxing unit for which the collector collects the taxes.

The collector shall charge a fee not to exceed \$10.00 for each certificate issued.

The Gaines County Appraisal District will charge \$10.00 for each Tax Certificate issued.

Revised: 06/13/2001

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